

## **Delegation Order 30-2 (Formerly DO-155, Rev. 4)**

**Effective Date: 02-10-2005**

### **Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit**

(1) **Authority:** To sign recommendation letters to the Department of Justice concerning settlement offers related to pending refund cases or any other cases or matters referred to the Department of Justice for prosecution or defense with respect to persons or periods not in suit.

(2) **Delegated to:** Associate Chief Counsel.

(3) **Authority:** To sign recommendation letters concerning settlement offers related to pending refund cases or any other cases or matters referred to the Department of Justice for prosecution or defense with respect to:

- a. periods not in suit ending prior to the date of the resulting settlement agreement;
- b. tax consequences for periods not in suit ending after the date of the settlement agreement that necessarily result from the settlement of the periods in suit;
- c. issues conceded in full by the taxpayer for periods not in suit ending after the date of the settlement agreement;
- d. persons not in suit for the periods described in (a); and
- e. persons not in suit for the items described in (b) and (c).

(4) **Delegated to:** Associate Chief Counsel.

(5) In exercising the above authorities, the delegated authority should obtain, and consider, the advice of the following persons (if the person has jurisdiction over the nonsuit persons or periods): Chief of Appeals; Appeals Area Team Case Leaders; Appeals, Directors Field Operations; Appeals, Area Directors Field Operations; Deputy Appeals Area Directors; LMSB Directors, Field Operations; SB/SE Compliance Area Directors; TE/GE Director, Exempt Organizations; Director, Employee Plans; Director, Government Entities; W&I Director, Compliance.

(6) **Redelegation:** These authorities may not be redelegated.

(7) **Sources of Authority:** 26 C.F.R. 301.7122.1 and 26 C.F.R. 301.7701-9.

(8) To the extent that any action previously exercised consistent with this Order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 155 (Rev. 4) dated August 15, 1996.

(9) Signed: Mark E. Matthews, Deputy Commissioner, Services and Enforcement